

WUFAR 201

Wisconsin Uniform Financial Accounting Requirements

And the wonderful world of WISEgrants



WISCONSIN DEPARTMENT OF
PUBLIC INSTRUCTION

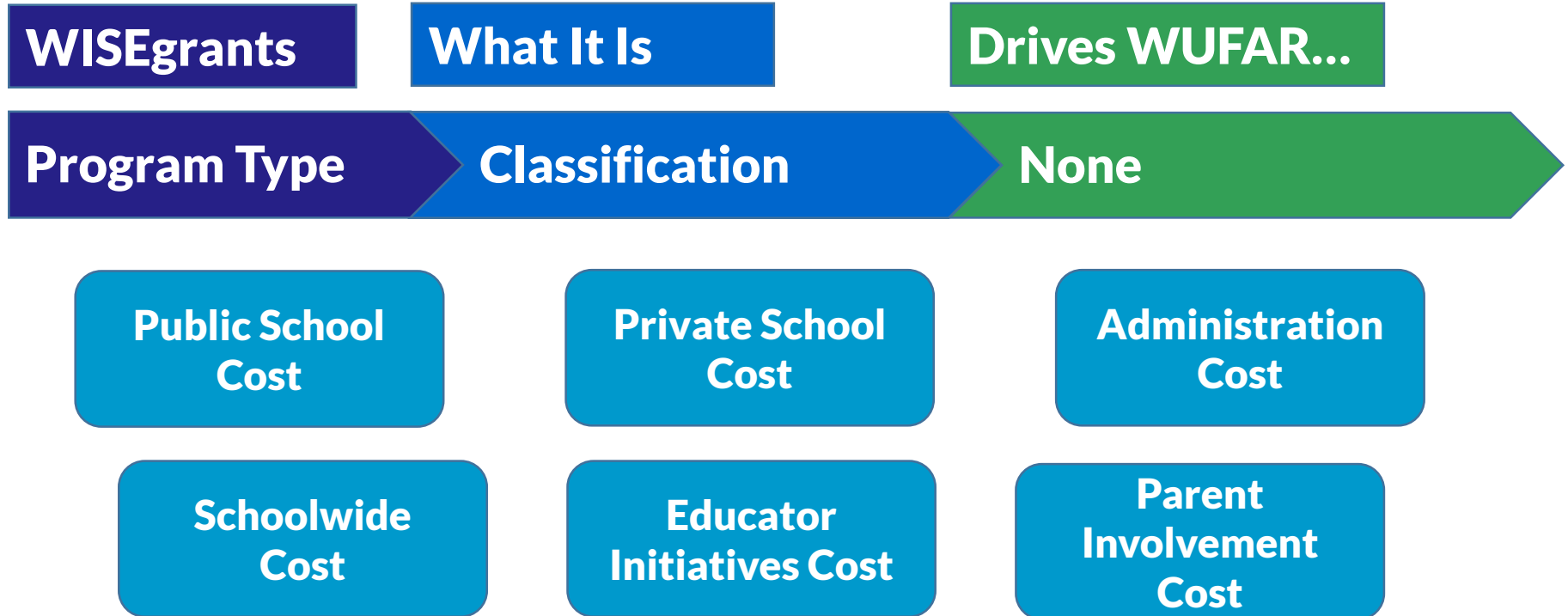
Tony Evers, PhD, State Superintendent

WUFAR & WISEgrants

- Reporting system that can also be used as an accounting system.
- Not required accounting, but required for reporting and claims to DPI.
- Always used for the State Budget and LEA Annual Reports.
- Single web-based portal for federal grants administered by DPI.
- Creates consistency in federal grant accounting across DPI programs.
- Utilizes WUFAR as the foundation for budgets and claims.



WISEgrants Terminology – Program Type



Program Type

Purchased Services

[Submission](#) [Personnel](#) [Purchased Services](#) [Non-Capital Objects](#) [Capital Objects](#) [Insurance](#) [Other Objects](#) [Indirect](#) [View All Sections](#)

Purchased Services

Program Type:

Select a Program Type...

Type of Purchase:

Select a Program Type...

Function:

Public School

Private School

Amount:

\$0.00

Vendor:

Detailed
Description:

Purchase Detail:

Select a Purchase Item Detail...

Object:

Select an Object Number...

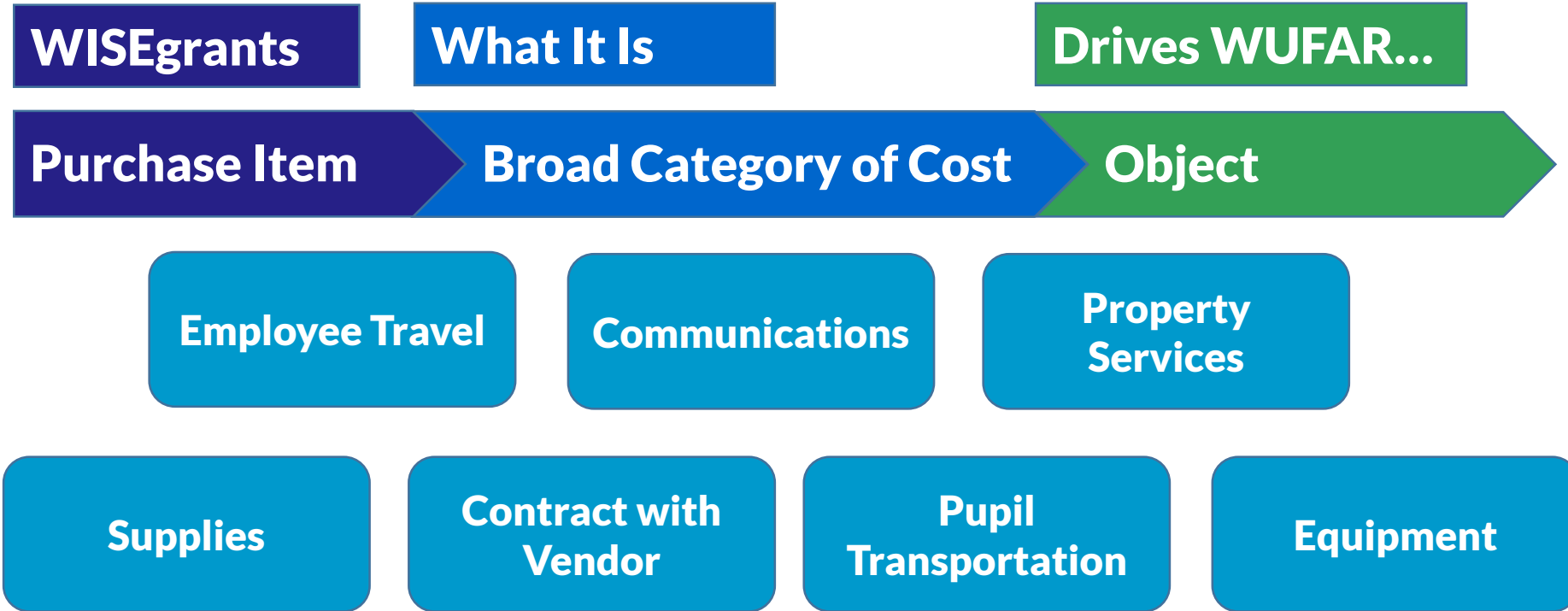
General Ledger
Account:

Cancel

Save

Save and Repeat Combo

WISEgrants Terminology – Purchase Item



Purchase Item

Non-Capital Objects

[Submission](#) [Personnel](#) [Purchased Services](#) [Non-Capital Objects](#) [Capital Objects](#) [Insurance](#) [Other Objects](#) [Indirect](#) [View All Sections](#)

Non-Capital Objects

Program Type: Public School

Type of Purchase:

Select a Purchase Item...

Function:

Select a Purchase Item...

Amount:

Instructional Media

Vendor:

Non-Capital Equipment

Detailed Description:

Other Non-Capital Items

Software, Non-Instructional

Supplies

Textbooks / Workbooks

Purchase Detail:

Select a Purchase Item Detail...

Object:

Select an Object Number...

General Ledger

Account:

Cancel

Save

Save and Repeat Combo

430 Instructional Media

- 431 Audiovisual
- 432 Library Books
- 433 Newspapers
- 434 Periodicals
- 435 Computer Software Programs
- 436 Computers purchased with Common School Fund Aid
- 438 Microfilm
- 439 Other Media

440 Non-Capital Equipment

- 443 Containers
- 444 Furnishings
- 445 Measuring Devices
- 447 Service Agreements for Technology Related Hardware
- 446 Tools & Implements
- 449 Other Non-Capital Equipment

450 Resale Items

460 Equipment Components

470 Textbooks & Workbooks

- 471 Textbooks
- 472 Workbooks
- 473 Sheet Music

The Purchase Item
choices are copied from
the WUFAR manual

Purchase Items in Purchased Services

WISEgrants

WUFAR Object

**For contracted services,
you must first select the
vendor type before
choosing the
service provided.**

CESA Contract

386 – Payment to CESA

LEA Contract

382 – Payment to WI School District

WTCS Contract

386 – Payment to WTCS District

Employee Travel

342 – Employee Travel

Purchase Items in Purchased Services

WISEgrants

WUFAR Object

**Private Vendor
Contract for
Support Services**

310 – Personal Services

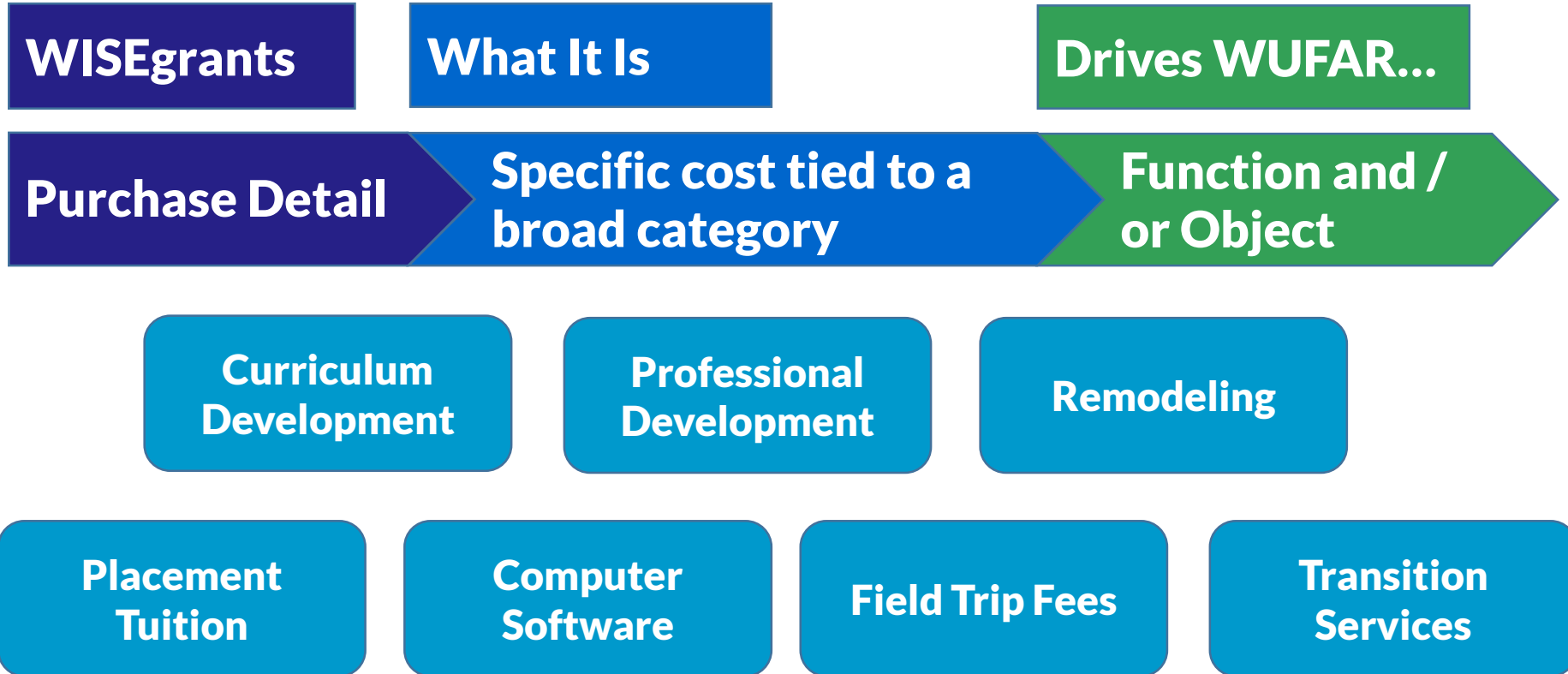
**Private Vendor
Contract for
Instructional Services**

370 – Payment to Non-Gov Agency

**IT Private Vendor
Contracts**

360 – Information Tech Services

WISEgrants Terminology – Purchase Detail



Purchase Detail

Non-Capital Objects

[Submission](#) [Personnel](#) [Purchased Services](#) [Non-Capital Objects](#) [Capital Objects](#) [Insurance](#) [Other Objects](#) [Indirect](#) [View All Sections](#)

Non-Capital Objects

Program Type: Public School

Type of Purchase: Instructional Media

Function: Select a Function Label...

Amount: \$0.00

Vendor:

Detailed Description:

Purchase Detail:

Select a Purchase Item Detail...

Object:

Computer Software

Instructional Materials

General Ledger

Account:

Instructional Media

Professional Publications/Subscriptions

Cancel

Save

Save and Repeat Combo

Purchase Detail Driving Function / Object

Purchase Item	Purchase Detail	Function	Object
Property Services	Remodeling	255300	320
Communication	Postage	XXXXXX	353
CESA Contract	Curriculum Devlp.	221200	386
Supplies	Food	XXXXXX	415

Personnel Section

- **Each budget item requires a “Position” and “Area”**
 - ❖ Matches the position and area available in WISEstaff.
 - ❖ License validation is built into WISEgrants for certain full- or part-time positions.
- **Each budget item requires a “Position Activity”**
 - ❖ “Standard (Default)” means full-time or part-time and may require a license number or a staff name. If a license number or name is required, only one individual’s salary and benefits should be included in the budget entry.



Personnel Section

Program Type: Public School

Position: Other Support Staff

Position Activity: Standard (Default)

Function: 223300 - Special Education Supervision & Coordination

Salary: \$0.00

General Ledger Account:

Staff Name or Detailed Description:

Area: Clerical/Support Staff - Special Education

Object: 200 - Employee Benefits

Benefits:

The salary field is always tied to Object 100, although not displayed

If this field has a red arrow, it means that an individual staff name is required

repeat Combo

Personnel Section

Personnel

[Submission](#) [Personnel](#) [Purchased Services](#) [Non-Capital Objects](#) [Capital Objects](#) [Insurance](#) [Other Objects](#) [Indirect](#) [View All Sections](#)

Personnel

Program Type: Schoolwide

Position: Teacher

Position Activity: Standard (Default)

Function: 221900 - Other Improvement of Instruction

School: Albany EI

Salary: \$0.00

General Ledger Account:

FTE:

Detailed Description

Area: Title I - Reading

Object: English as a Second Language

Benefits: General Science

ELO Entity #: History

Mathematics

Reading and Reading Interventions(including Rtl for reading)

Social Studies (Fusion Course)

Title I - Mathematics

Title I - Reading

WISEgrants “Staff” Position

Position	Area	Position Activity
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**Credit
Reimbursement**

IEP Activities

**Other
Improvement of
Instruction**

**Other
Instructional
Staff Services**

**Extended
Contract-Family
Engagement**

**Student Work
Stipends**

**Transition
Services**

WISEgrants “Staff” Position

Personnel

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Personnel

Program Type: Schoolwide

Position: Staff

Position Activity: Select a Position Activity...

Function: Select a Position Activity...

Salary: Credit Reimbursement

General Ledger Account: Extended Contract-Curriculum Development

Detailed Description: Extended Contract-Family Engagement

Extended Contract-Professional Development

Extended Contract-School Improvement Planning

Area: No Description Beyond Position

Object: Select an Object Number...

Benefits:

Cancel

Save

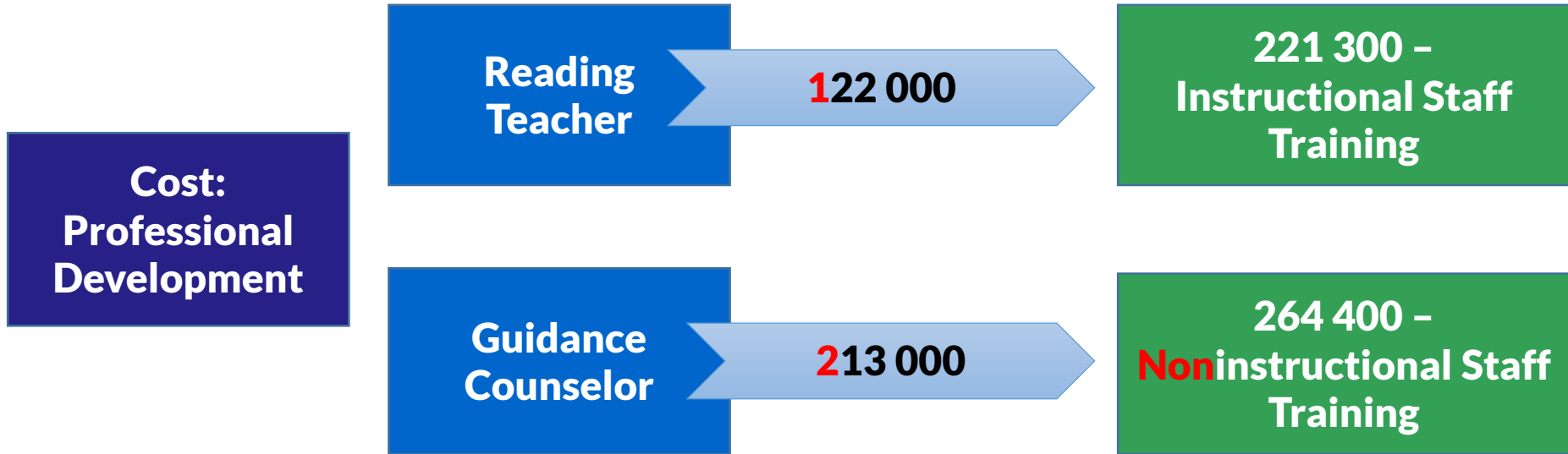
Save and Repeat Combo

Instructional or Non-Instructional

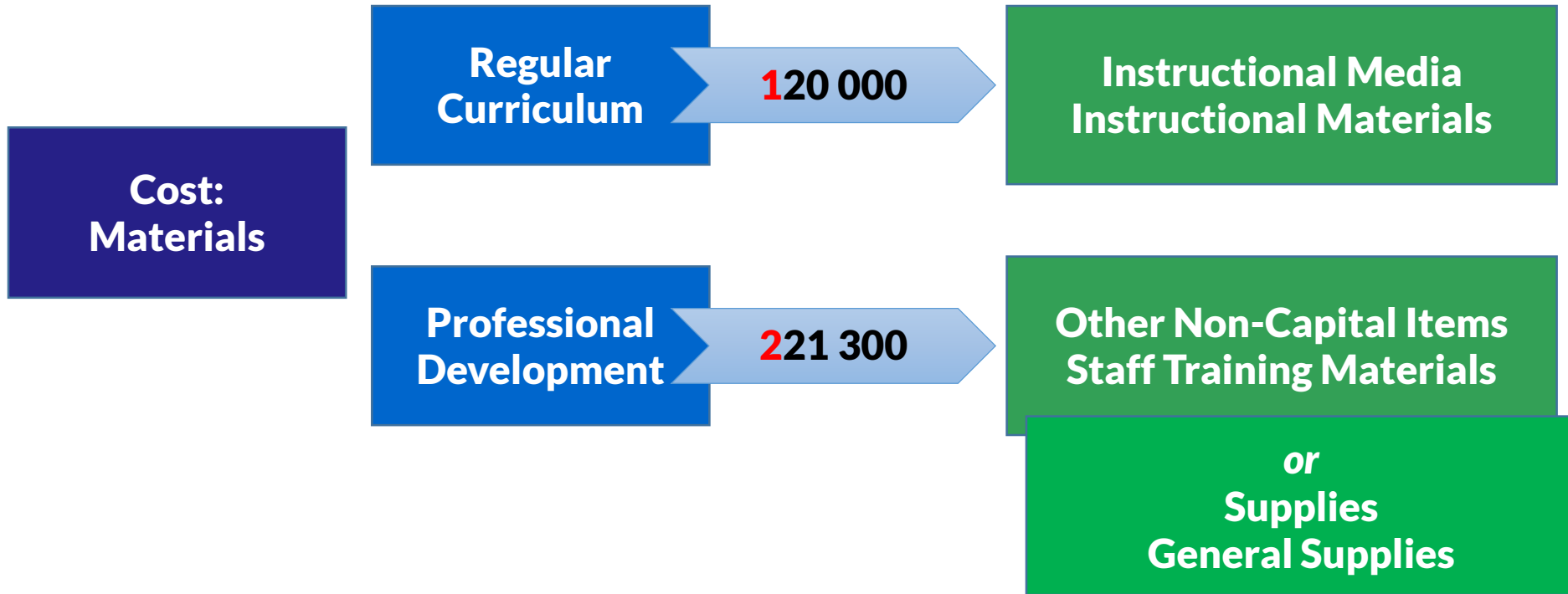
- **Functions that begin with 1 are “instructional”**
 - ❖ Functions tied to teachers
 - ❖ 122 000 – English Language; 158 000 – Cross Categorical
- **Functions that begin with 2 are “non-instructional”**
 - ❖ Functions tied to pupil- and related services staff
 - ❖ 212 000 – School Social Worker; 215 000 – School Psychologist;
211 000 – Dean of Students; 218 200 – Physical Therapist



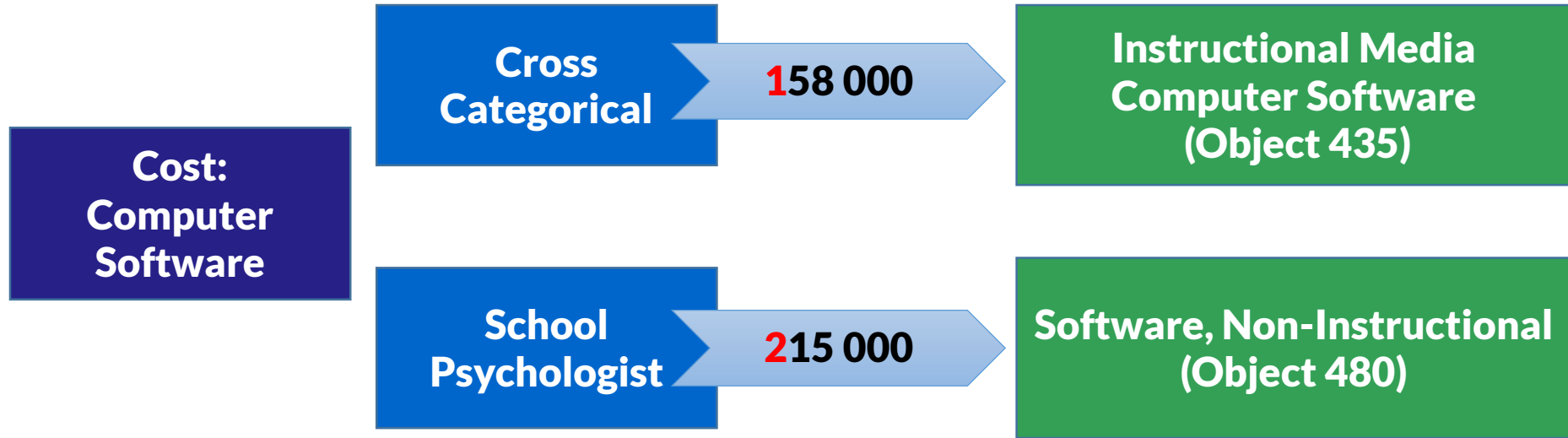
Instructional or Non-Instructional



Instructional and Non-Instructional



Instructional and Non-Instructional



Different Non-Capital Objects

Items given out, consumed, or disposable	Supplies	410	XXXXXX
Materials related to Instruction	Instructional Media	430	1XXXXX
Computer Software for Instruction	Instructional Media	435	1XXXXX
Textbooks & Workbooks	Textbooks/Workbooks	470	1XXXXX
Other Computer Software	Software, Non- Instructional	480	2XXXXX
Periodicals / Prof. Library	Other Non-Capital Items	490	XXXXXX

Purchasing from a CESA

- **Unless the item is a non-capital or capital object, the cost will be associated with the purchase item “CESA Contract”**
 - ❖ Maintenance of Special Education Equipment
 - ❖ Library Media
 - ❖ Information Technology Services

Supplies, Software or Instructional Materials purchased through a CESA must be coded as non-capital objects and not as CESA contracts



Purchasing Instruction

**Instruction
purchased from
a CESA (386),
LEA (382),
or
Private Vendor
(370)**

Elem. – All Subjects

110 000

Mathematics

124 000

English Language

122 000

**431 000 –
General Contracted
Instruction**

Speech / Language

156 600

**Orientation &
Mobility**

156 700

**Educational
Interpreter**

156 100

**436 000 –
Special Education
Contracted
Instruction**

Professional Development

Salary / Benefit Functions for Staff Attending Training During Regular Work Schedule

Teacher

110 000

110 000

Social Worker

212 000

212 000

Special Ed Director

223 300

223 300

Salary / Benefit Functions for Staff Attending Training Outside of Regular Schedule

Teacher

110 000

221 300

Social Worker

212 000

264 400

Paraprofessional

159 100

221 300

Professional Development

Employee Travel – Mileage, Lodging, Meals

Teacher

158 000

221 300

Physical Therapist

218 200

264 400

School Nurse

214 000

264 400

Substitute Costs

Professional Devl.

159 200

221 300

Sick Leave

159 200

159 200

Maternity Leave

110 000

110 000

Professional Development

- Conference or workshop registration costs are always a purchased service with a function 221300 or 264400.
 - ❖ Object is based on who is providing the training – CESA, Private Vendor, etc.
- Object 900 – “Dues and Fees” – is never used for conference or workshop registration costs.



SCENARIOS



Scenario #1

A math teacher at a Title I Targeted Assistance school, who is paid out of Title I, Part A, is attending an RtI conference hosted by a private vendor in a different city. All costs related to the conference are being charged to the Title I-A grant.

Provide the accounting string including Fund, Location, Object, Function and Project Codes for the expenses below:

- Teacher's salary and benefits while attending the conference
- Conference registration cost
- Mileage
- Lodging/Meals
- District substitute covering the teacher's classes

Scenario #1

Provide the accounting string including Fund, Location, Object, Function and Project Codes for the questions below:

- How would you code a district employed substitute teacher covering classes for a cross categorical teacher charged to the IDEA grant who was on paternity leave?
- How would you code a contracted substitute teacher covering classes for a cross categorical teacher charged to the IDEA grant who was on maternity leave?

Hint: It does not relate to the type of leave used in the example.

Scenario #1 Answers

Title I math teacher's salary / benefits while attending the conference

Fund 10	Location XXX	Object 100	Function 124 000	Project 141
Fund 10	Location XXX	Object 200	Function 124 000	Project 141



Scenario #1 Answers

Conference Registration Costs

Fund 10	Location XXX	Object 310	Function 221 300	Project 141
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Scenario #1 Answers

Mileage, Lodging and Meals

Fund 10	Location XXX	Object 342	Function 221 300	Project 141
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Scenario #1 Answers

District substitute teacher covering the Title I math teacher's classes

Fund 10	Location XXX	Object 100	Function 221 300	Project 141
Fund 10	Location XXX	Object 200	Function 221 300	Project 141



Scenario #1 Answers

A district employed substitute teacher covering classes for a cross categorical special education teacher charged to the IDEA flow-through grant who was on paternity leave

Fund 27	Location XXX	Object 100	Function 158 000	Project 341
Fund 27	Location XXX	Object 200	Function 158 000	Project 341

Scenario #1 Answers

A contracted substitute teacher covering classes for a cross categorical special education teacher charged to the IDEA flow-through grant who was on maternity leave

Fund
27

Location
XXX

Object
370

Function
436 000

Project
341



Scenario #2

The school district is purchasing two software programs, Read 180 for reading interventions and behavioral progress monitoring software for the school psychologist. Both are charged to the IDEA CEIS grant.

Provide the accounting string including Fund, Location, Object, Function and Project Codes for both software types.

Scenario #2 Answers

Reading intervention software charged to IDEA - CEIS

Fund 10	Location XXX	Object 435	Function 122 000	Project 341
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Behavioral progress monitoring software charged to IDEA - CEIS

Fund 10	Location XXX	Object 480	Function 215 000	Project 341
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Scenario #3

How would you code the following, paid for using local funds only:

- Purchasing visual impairment instruction from CESA
- Maintaining FM system maintenance from CESA
- Purchasing speech and language testing supplies from CESA

Provide the accounting string including Fund, Location, Object, Function and Project Codes.

Scenario #3 Answers

Visual Impairment Instruction purchased from CESA (local funds)

Fund
27

Location
XXX

Object
386

Function
436 000

Project
019

FM System Maintenance purchased from CESA (local funds)

Fund
27

Location
XXX

Object
386

Function
254 410

Project
019

Scenario #3 Answers

Speech / Language testing supplies purchased from CESA (local funds)

Fund
27

Location
XXX

Object
411

Function
156 600

Project
019



Scenario #4

Provide the accounting string including WISEgrants Purchase Item, Fund, Location, Object, Function and Project Codes for each of the Title I-A grant expenses below:

- Reading A to Z - computer based instructional software
- Picture books handed out at a parent literacy night for families to take home
- Books for teacher book study on RtI
- Math intervention workbooks
- Universal Screener software
- Phonics sound cards for Kindergarten

Scenario #4 Answers

Reading A to Z - computer based instructional software

Purchase Item: Instructional Media

Fund
10

Location
XXX

Object
435

Function
122 000

Project
141



Scenario #4 Answers

Picture books for parent literacy night for families to take home

Purchase Item: Supplies

Fund
10

Location
XXX

Object
410

Function
219 000

Project
141



Scenario #4 Answers

Books for teacher book study on Rtl

Purchase Item: Other Non-Capital Items

Fund
10

Location
XXX

Object
490

Function
221 400

Project
141



Scenario #4 Answers

Math intervention workbooks

Purchase Item: Textbooks / Workbooks

Fund
10

Location
XXX

Object
470

Function
124 000

Project
141



Scenario #4 Answers

Universal Screener Software

Purchase Item: Software, Non-Instructional

Fund
10

Location
XXX

Object
480

Function
221 900

Project
141



Scenario #4 Answers

Phonics sound cards for Kindergarten

Purchase Item: Instructional Media

Fund
10

Location
XXX

Object
430

Function
122 000

Project
141

